
**BWXT Y-12, L.L.C.
Vendor Information Forum**

**BWXT Y-12 Internal Audit
Contract Audits
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Contract Audits - Overview

- Audit Requirements
- Types of Audits
- Contractor Items
- Cognizant Auditor
- Selected References

Audit Requirements

- Requests by Contracting Officer
- Required by Prime Contract
- Management Practice

Types of Audits

- Pre-award
- Incurred Costs
- Special/Other

Requested Contractor Items

- Cost or Pricing Data
- Annual Incurred Cost Submission
- Support for Proposed or Incurred Costs and Rates
- Completion/Final Invoice

Cognizant Auditor

- Defense Contract Audit Agency
- Other Federal Agency
- Prime Contractor
- BWXT Y-12 (Woodie Davis-576-1410)

Selected References

- DCAAP 7641.90 Information for Contractors
- FAR 15 – Contracting by Negotiation
- FAR 15.4 – Contract Pricing
- FAR 16.3 – Types of Contracts (Cost Reimbursement)
- FAR 16.307(a) and FAR 52.216-7 – Allowable Cost and Payment

Selected References (cont.)

- FAR 30 – Cost Accounting Standards
- FAR 31.2 Contract Cost Principles
- FAR 42.1 – Contract Audit Services
- FAR 42.7 – Indirect Cost Rates